

FACT SHEET

Continuing Education Credit – Enrolled Agents and Other Tax Return Preparers



January 2014

This document provides information to SPEC partners about the availability of Continuing Education credits for Enrolled Agents and other tax return preparers.

Key Messages

- The VITA and TCE programs are approved to provide Continuing Education credits for Enrolled Agents and Other Tax Return Preparers.
- Enrolled Agents and Other Tax Return Preparers:
 - Must meet minimum tax volunteer requirements as instructors or quality reviewers;
 - Must certify at the Advanced level in tax law using Link & Learn Taxes before beginning their volunteer service;
 - Can receive up to 14 hours of CE credits as quality reviewers;
 - Can receive up to 8 hours of CE credits as tax law instructors;
 - Can receive up to 18 hours of CE credits by meeting the requirements for quality reviewer and instructor.
- SPEC partners must validate completion of CE requirements using Form, 13615, Volunteer Standards of Conduct Agreement.
- SPEC will issue a CE certificate to the volunteer upon completion of all program requirements.
- Enrolled Agents and Other Tax Return Preparers cannot be compensated for their work as instructors or quality reviewers if they are seeking CE credits.

Background

Stakeholder Partnerships Education and Communication (SPEC) is an approved provider in Filing Season 2014 for Continuing Education (CE) Credits for Enrolled Agents (EA) and Other Tax Return Preparers (OTRP). An OTRP is a tax return preparer not classified as EA or Enrolled Retirement Plan Agent (ERPA). Attorneys, Certified Public Accountants or Certified Financial Planners can also qualify, dependent upon approval by their state or national Board of Standards. CE credits can be earned after taking the appropriate coursework and volunteering as a Quality Reviewer and/or Tax Law Instructor at a Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) site. Volunteers can learn more about all of the [IRS sponsored Continuing Education Programs](#) on IRS.gov.

Available Continuing Education Credits

Enrolled Agents and OTRP can work as volunteers for the VITA and TCE programs and qualify for CE credits if they:

- Complete the Volunteer Standards of Conduct (VSC) Training and pass the VSC test;
- Certify in tax law at the Advanced level in Link & Learn Taxes; and
- Volunteer as a VITA or TCE quality reviewer or tax law instructor.
- Have a valid Preparer Tax Identification Number (PTIN).

Enrolled Agents or OTRP can receive up to 14 hours of CE credits for volunteering as quality reviewers, and up to 8 hours for serving as tax law instructors. A volunteer who completes the requirements of both a quality reviewer and instructor can receive up to a maximum of 18 hours of credits. The [Link & Learn Taxes](#) website has more information about registering and volunteering with a partnering organization to earn CE credits.

Call to Action

IRS partners are encouraged to help interested volunteers and professionals meet their certification requirements. More information about Continuing Education is available for Tax Professionals on the [for Tax Pros](#) website. Your relationship manager will provide contact information about potential volunteers who submit [Form 14310, VITA/TCE Volunteer Sign Up](#) and indicate they are interested in obtaining CE credits.

Volunteer Requirements:

- I. To qualify for IRS CE Credits, as a **Quality Reviewer**, an Enrolled Agent or Other Tax Return Preparer must:
 1. Notify a SPEC partnering organization that he/she is seeking credits as a quality reviewer and provide the organization with his/her PTIN;
 2. Register and include his/her PTIN and name (if applicable) in Link & Learn Taxes when certifying in tax law at the "Advanced level";
 3. Complete VSC training and pass the VSC Test;
 4. Certify at the "Advanced level" using Link & Learn Taxes before beginning his/her volunteer service;
 5. Provide the SPEC Partner with Form 13615, printed from Link & Learn Taxes, reflecting the volunteer certifications completed; and
 6. Review tax returns for accuracy at a VITA or TCE site for a minimum of 10 hours.
- II. To qualify for IRS CE Credits as an **Instructor**, an Enrolled Agent or Other Tax Return Preparer must:
 1. Notify a SPEC partnering organization that he/she is seeking credits as an Instructor and provide the organization with his/her PTIN;
 2. Register and include his/her name and PTIN (if applicable) in Link & Learn Taxes when certifying in tax law at the "Advanced level";
 3. Complete VSC training and pass the VSC Test;
 4. Certify at the "Advanced level" using Link & Learn Taxes before beginning his/her volunteer service;
 5. Provide the SPEC Partner with Form 13615, printed from Link & Learn Taxes, reflecting the volunteer certifications completed; and
 6. Certify and teach for a minimum of 4 hours in one or more specialty certification levels, which includes: Health Savings Accounts (HSA), Puerto Rico, Military, International, and Cancellation of Debt (COD).

SPEC Partner Requirements:

SPEC partners play a critical role in protecting the integrity of this program. Therefore, SPEC partners must take the following actions to ensure proper credit is provided:

1. Communicate to volunteers the importance of accurately reporting their PTIN in Link & Learn Taxes;
2. Validate the volunteer's PTIN and name, if applicable, on the PTIN card;
3. Document the number of hours an Instructor spends teaching specialty certifications;
4. Document the number of hours a Quality Reviewer spends at a site reviewing returns;
5. Provide a completed and signed Form 13615, Volunteer Standards of Conduct Agreement-VITA/TCE Programs, by April 30 (for sites closing by April 15) to your SPEC relationship manager when the volunteer meets all requirements to qualify for CE Credits. For year round sites, provide that information each month thereafter, once CE requirements are met.

SPEC Requirements:

SPEC will perform administrative duties to facilitate processing of the Continuing Education Credits:

1. Forms 13615 will be reviewed for accuracy by the Territory Offices;
2. Documentation will be retained by the SPEC Headquarters Office for a term of 4 years, as prescribed by the Return Preparer Office (RPO);
3. SPEC will issue CE certificates, at the conclusion of the filing season, to each volunteer who met all requirements of the program.
4. Report PTINs to the RPO, if applicable.

Continuing Education Credits are provided as follows to Quality Reviewers and Instructors:

Quality Reviewer	Credit Hours
Performs quality reviews of tax returns for a minimum of 10 hours	
Volunteer Standards of Conduct (Ethics)	1
Federal Tax Law Updates	3
Individual Federal Income Tax Law	10
<i>Complete Link & Learn requirement</i>	
Total Quality Reviewer Credit Hours	14

Quality Reviewer - A volunteer who reviews, for accuracy, a tax return prepared by another volunteer is entitled to up to 14 credit hours.

Instructor	Credit Hours
Teaches specialty tax law programs for a minimum of 4 hours	
Volunteer Standards of Conduct (Ethics)	1
Federal Tax Law Updates	3
Instruct Specialty Tax Law Programs	4
<i>Complete Link & Learn requirement</i>	
Total Instructor Credit Hours	8

Instructor - A volunteer who teaches tax law in one or more of the specialty certification courses to VITA/TCE volunteers is entitled to up to 8 credit hours. For example, credit can be provided for certifying and teaching tax law in the following areas: Military, International, Cancellation of Debt, Health Savings Accounts, Foreign Students or Puerto Rico tax law.

Quality Reviewer and Instructor	Credit Hours
Quality reviews tax returns for a minimum of 10 hours <i>and</i> teaches specialty tax law programs for minimum of 4 hours	
Volunteer Standards of Conduct (Ethics)	1
Federal Tax Law Updates	3
Individual Federal Income Tax Law	10
Instruct Specialty Tax Law Programs	4
<i>Complete Link & Learn requirement</i>	
Total Quality Reviewer and Total Instructor Credit Hours	18

Quality Reviewer and Instructor - A volunteer who meets all requirements of a quality reviewer and instructor is entitled to a **maximum of 18 hours** of CE credits. **Note:** Combined Maximum credits are 18 hours for serving as an instructor and Quality Reviewer.